

**EXEMPTION/DESTROYED PROPERTY PETITION  
TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION  
APPEALING THE ASSESSOR'S EXEMPTION, DEFERRAL, OR DESTROYED  
PROPERTY DETERMINATION**

Mail petition and attachments to the  
King County Board of Equalization  
516 Third Avenue, #1222  
Seattle, WA 98104

*For office use only*

This petition must be filed or postmarked no later than July 1 of the current assessment year, or 60 days after the date of mailing on the Assessor's determination notice. **A copy of the Assessor's notice must be submitted with this petition.** If you are appealing the assessed value of your property, you must file a "Real Property Petition."

The undersigned petitions the Board of Equalization to reverse the Assessor's denial of exemption/ deferral, or destroyed property determination for the property described below as shown on the:

**20** \_\_\_ **ASSESSMENT ROLL FOR TAXES PAYABLE IN** **20** \_\_\_

**ALL APPLICABLE ITEMS MUST BE COMPLETED (Please print)**

**1. Account/parcel number:** \_\_\_\_\_

**2. Owner:** \_\_\_\_\_

**Mailing address** *(For all correspondence relating to this appeal)*  Check box if OK to correspond via e-mail

Name of petitioner or authorized agent: \_\_\_\_\_

Street address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**Daytime phone:** \_\_\_\_\_ **Email address:** \_\_\_\_\_

**3. Description of property:**

**a.** Address/location: \_\_\_\_\_

**b.** Lot size: \_\_\_\_\_

**c.** Zoning or permitted use: \_\_\_\_\_

**d.** Is any portion of this property leased or rented to others (i.e. duplex)?  
 Yes  No If yes, describe what portion: \_\_\_\_\_

**e.** Is there any recent/ ongoing construction?  
 Yes  No If yes, date began: \_\_\_\_\_ date completed: \_\_\_\_\_

**4. The determination made by the Assessor was for the:**

<input type="checkbox"/> Senior Citizen/Disabled Persons Exemption	<input type="checkbox"/> Destroyed Property Claim
<input type="checkbox"/> Deferral Program (Senior Citizens/Disabled Persons)	<input type="checkbox"/> Home Improvement Exemption
<input type="checkbox"/> Deferral Program (Homeowners with Limited Income)	

**Please submit a copy of the Assessor's determination notice.**

**5. The Assessor's reason for denial or other determination:**

Did not meet qualifications      Income exceeded limitations      Incomplete application

**6. Specific reasons why you believe the Assessor's determination is incorrect:**

According to state law, the Assessor is presumed to be correct. Your task is to provide convincing evidence that the Assessor's determination is erroneous. See important note in Item No. 9 below.

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**7. Power of Attorney:** If Power of Attorney has been given, the taxpayer must so indicate by signing the statement below or submitting a signed Power of Attorney.

The person whose name appears as "authorized agent" has full authority to act on my behalf on all matters pertaining to this appeal.

\_\_\_\_\_  
Signature of Petitioner (Taxpayer/Owner)

**8. I hereby certify that I have read this petition and that it is true and correct to the best of my knowledge.**

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Signature of Taxpayer or Agent

**9. You may submit additional information, either with this petition or up to twenty-one (21) business days before the hearing to support the reasons you cite in Item No. 6 above. Check the following statement that applies:**

- I intend to submit additional documentary evidence to the Board of Equalization no later than twenty-one (21) business days prior to my scheduled hearing.
- My petition is complete. I have provided all the documentary evidence which I intend to submit and I request a hearing before the Board of Equalization.

**10. The Board is required to avoid any potential conflict of interest:**

a. Are you an elected/appointed King County official or King County employee?

Yes  No

b. Are you a relative of a King County official/employee?  Yes  No

If you answered yes, state position and relationship:

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This form may be obtained in alternate formats by request

# INSTRUCTIONS FOR PETITION TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

## FOR APPEALS OF EXEMPTION, DEFERRAL, OR DESTROYED PROPERTY DETERMINATIONS

### FILLING OUT THE FORM

All information must be completed (if applicable - Box 7 is necessary if an agent or other person represents you). Without this information, your petition to appeal cannot be considered.

1. Your account or parcel number appears on your determination notice and tax statement.
2. Self-explanatory.
3. This is a general description of your property. If any portion of your property is rented out (such as a guest house, basement room or one side of a duplex), describe what is rented.
4. Check the applicable petition category.
5. Why did the Assessor deny your exemption, deferral, or destroyed property claim? You must submit a copy of the Assessor's determination notice.
6. In Box 6, you must list the reasons why you believe the Assessor's determination is wrong.
7. If you have designated another person to represent you, it is necessary for that person to have "Power of Attorney" either by signing in this box, or by submitting a signed Power of Attorney.
8. **Sign and date your petition.**

### EVIDENCE

Additional information to support your arguments may be provided either with this petition or up to twenty-one (21) business days before the hearing.

Although documentary evidence to support the reason(s) listed in Item No. 6 is not required at the time your petition is filed, it may be beneficial for you to submit such information with your petition or as soon as possible. If the evidence submitted is convincing, the Assessor may revise his determination, which may eliminate the need for a hearing.

**Documentary evidence may include income tax statements, receipts for prescriptions, cost to cure estimates or receipts or whatever information you believe supports your arguments.**

### FILING DEADLINE

The petition must be filed or postmarked by July 1st of the assessment year or within 60 days of the mailing date on the Assessor's determination notice or letter.

Mail completed and signed petitions to the King County Board of Equalization, 516 Third Avenue, #1222, Seattle, WA 98104.